

		FOR OHF USE					

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**2000**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF PUBLIC AID**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2000)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<b>I. IDPH Facility ID Number:</b> <u>0040345</u>		<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>	
<b>Facility Name:</b> <u>Joshua Manor</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>07/01/99</u> to <u>06/30/00</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
<b>Address:</b> <u>100 West Locust Street</u> <u>Hoyleton</u> <u>62803</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
<b>County:</b> <u>Washington</u>		<b>Officer or Administrator of Provider</b> (Signed) _____ (Date) _____ (Type or Print Name) _____ (Title) _____	
<b>Telephone Number:</b> ( <u>618</u> ) <u>493-6071</u> <b>Fax #</b> ( <u>618</u> ) <u>493-6145</u>		<b>Paid Preparer</b> (Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____ (Print Name and Title) _____ (Firm Name & Address) <u>Altschuler, Melvoin &amp; Glasser LLP</u> <u>30 South Wacker Drive</u> <u>Chicago, IL 60606-7494</u> (Telephone) <u>(312) 207-2264</u> Fax # <u>(312) 207-2958</u>	
<b>IDPA ID Number:</b> <u>371238076007</u>		<b>MAIL TO: OFFICE OF HEALTH FINANCE</b> <b>ILLINOIS DEPARTMENT OF PUBLIC AID</b> <b>201 S. Grand Avenue East</b> <b>Springfield, IL 62763-0001</b> Phone # <b>(217) 782-1630</b>	
<b>Date of Initial License for Current Owners:</b> <u>05/01/93</u>			
<b>Type of Ownership:</b>			
<input checked="" type="checkbox"/> <b>VOLUNTARY, NON-PROFIT</b>			
<input checked="" type="checkbox"/> Charitable Corp.			
<input type="checkbox"/> Trust			
<b>IRS Exemption Code</b> <u>501(c)(3)</u>			
<input type="checkbox"/> <b>PROPRIETARY</b>			
<input type="checkbox"/> Individual			
<input type="checkbox"/> Partnership			
<input type="checkbox"/> Corporation			
<input type="checkbox"/> "Sub-S" Corp.			
<input type="checkbox"/> Limited Liability Co.			
<input type="checkbox"/> Trust			
<input type="checkbox"/> Other _____			
<b>GOVERNMENTAL</b>			
<input type="checkbox"/> State			
<input type="checkbox"/> County			
<input type="checkbox"/> Other _____			
<b>In the event there are further questions about this report, please contact:</b> <b>Name:</b> <u>Michael G. Kaplan</u> <b>Telephone Number:</b> <u>(312) 207-2264</u> <u>Altschuler, Melvoin &amp; Glasser LLP</u> <u>30 South Wacker Drive</u> <u>Chicago, IL 60606-7494</u>			

SEE ACCOUNTANTS' COMPILATION REPORT

Please send copies of any desk review or audit adjustments to the above address.

Facility Name & ID Number Joshua Manor# 0040345 Report Period Beginning: 07/01/99 Ending: 06/30/00

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	<u>16</u>	ICF/DD 16 or Less	<u>16</u>	<u>5,856</u>	6
7	<u>16</u>	TOTALS	<u>16</u>	<u>5,856</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS	<u>5,629</u>			<u>5,629</u>	13
14	TOTALS	<u>5,629</u>			<u>5,629</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 96.12%

D. How many bed-hold days during this year were paid by Public Aid?

80 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been  
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location?

Date started 05/01/93

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 04/30/93NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☐NO ☒

If YES, enter number

of beds certified N/A

and days of care provided

N/AMedicare Intermediary N/A

## IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH\* ☐CASH\* ☐

Is your fiscal year identical to your tax year?

YES ☒NO ☐Tax Year: 06/30/00 Fiscal Year: 06/30/00

\* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

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Facility Name &amp; ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/99 Ending: 06/30/00

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7 **	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	20,470	1,167	1,622	23,259		23,259		23,259		1
2	Food Purchase		23,966		23,966		23,966	(3,243)	20,723		2
3	Housekeeping		1,291		1,291		1,291		1,291		3
4	Laundry		1,224		1,224		1,224		1,224		4
5	Heat and Other Utilities			10,483	10,483		10,483	43	10,526		5
6	Maintenance	12,033		10,335	22,368		22,368	727	23,095		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	32,503	27,648	22,440	82,591		82,591	(2,473)	80,118		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			1,100	1,100		1,100		1,100		9
10	Nursing and Medical Records	142,561	5,013	2,463	150,037		150,037	289	150,326		10
10a	Therapy			964	964		964		964		10a
11	Activities		3,244	143	3,387		3,387	642	4,029		11
12	Social Services			2,052	2,052		2,052		2,052		12
13	Nurse Aide Training										13
14	Program Transportation			1,535	1,535		1,535		1,535		14
15	Other (specify):* Routine Dental			825	825		825		825		15
16	<b>TOTAL Health Care and Programs</b>	142,561	8,257	9,082	159,900		159,900	931	160,831		16
	<b>C. General Administration</b>										
17	Administrative	35,558		19,029	54,587		54,587	(19,029)	35,558		17
18	Directors Fees							4,127	4,127		18
19	Professional Services			8,115	8,115		8,115	11,630	19,745		19
20	Dues, Fees, Subscriptions & Promotions			1,406	1,406		1,406	295	1,701		20
21	Clerical & General Office Expenses	19,524	3,753	4,581	27,858		27,858	10,029	37,887		21
22	Employee Benefits & Payroll Taxes			16,292	16,292		16,292	21,102	37,394		22
23	Inservice Training & Education			354	354		354	799	1,153		23
24	Travel and Seminar			490	490		490	1,587	2,077		24
25	Other Admin. Staff Transportation			775	775		775	114	889		25
26	Insurance-Prop.Liab.Malpractice							4,305	4,305		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	55,082	3,753	51,042	109,877		109,877	34,959	144,836		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	230,146	39,658	82,564	352,368		352,368	33,417	385,785		29

\* Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

\*\* See schedule of adjustments attached at end of cost report.

Facility Name & ID Number Joshua Manor

#0040345

Report Period Beginning:

07/01/99

Ending:

06/30/00

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7 **	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			15,980	15,980		15,980	741	16,721			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			48,195	48,195		48,195	5,297	53,492			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds							1,386	1,386			34
35	Rent-Equipment & Vehicles			7,550	7,550		7,550	1,506	9,056			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			71,725	71,725		71,725	8,930	80,655			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			313	313		313		313			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			15,108	15,108		15,108	15,108	30,216			42
43	Other (specify):* <b>Nonallowable costs</b>			145,138	145,138		145,138	(145,138)				43
44	<b>TOTAL Special Cost Centers</b>			160,559	160,559		160,559	(130,030)	30,529			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	230,146	39,658	314,848	584,652		584,652	(87,683)	496,969			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\* See schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

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Facility Name &amp; ID Number Joshua Manor

# 0040345

Report Period Beginning:

07/01/99

Ending:

06/30/00

## VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs	(144,745)	43		3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(362)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(90)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(707)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(31)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (145,935)		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
	Amortization of Organization &			
33	Pre-Operating Expense			33
	Adjustments for Related Organization			
34	Costs (Schedule VII)	58,252		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 58,252		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ (87,683)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	\$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Joshua Manor

ID# 0040345

Report Period Beginning: 07/01/99

Ending: 06/30/00

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
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74			74
75			75
76			76
77			77
78			78
79			79
80			80
81			81
82			82
83			83
84			84
85			85
86			86
87			87
88			88
89			89
90	Total	0	90

Facility Name &amp; ID Number Joshua Manor

# 0040345

Report Period Beginning: 07/01/99

Ending: 06/30/00

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Progressive Housing, Inc. - See attached Schedule 7A	100.00%	See attached Related Party Schedule		See attached Related Party Schedule		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V	6	Repairs & maintenance	\$	Center for Residential Management, Inc.	**	\$ 184	\$ 184	1
2	V	10	Medical supplies		Center for Residential Management, Inc.	**	289	289	2
3	V	11	Activity programming		Center for Residential Management, Inc.	**	571	571	3
4	V	17	Management fees	7,906	Center for Residential Management, Inc.	**	7,919	13	4
5	V	18	Board fees		Center for Residential Management, Inc.	**	755	755	5
6	V	19	Professional fees		Center for Residential Management, Inc.	**	1,344	1,344	6
7	V	20	Licenses, dues & subscriptions		Center for Residential Management, Inc.	**	96	96	7
8	V	21	Office supplies & telephone		Center for Residential Management, Inc.	**	4,877	4,877	8
9	V	22	Employee benefits & payroll taxes		Center for Residential Management, Inc.	**	6,893	6,893	9
10	V	23	Inservice travel & education		Center for Residential Management, Inc.	**			10
11	V	24	Travel & seminar		Center for Residential Management, Inc.	**	396	396	11
12	V	25	Vehicle expense		Center for Residential Management, Inc.	**	90	90	12
13	V	26	Vehicle, fire & liability insurance		Center for Residential Management, Inc.	**	57	57	13
14	Total			\$ 7,906			\$ 23,471	\$ * 15,565	14

\*\* Center for Residential Management, Inc. is

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT Progressive Housing, Inc.'s parent company.

Facility Name &amp; ID Number Joshua Manor

# 0040345

Report Period Beginning: 07/01/99

Ending: 06/30/00

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	30 Depreciation	\$	Center for Residential Management, Inc.	**	\$ 315	\$ 315	15
16	V	32 Interest expense		Center for Residential Management, Inc.	**	205	205	16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 520	\$ *	520

\*\* Center for Residential Management, Inc. is

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT Progressive Housing, Inc.'s parent company.



Facility Name &amp; ID Number Joshua Manor

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Report Period Beginning: 07/01/99

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## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Management fees	\$	Progressive Housing, Inc.	100.00%	\$ 33,676	\$ 33,676
16	V	18 Board fees		Progressive Housing, Inc.	100.00%	3,372	3,372
17	V	19 Professional fees		Progressive Housing, Inc.	100.00%	5,058	5,058
18	V	20 Licenses, dues & subscriptions		Progressive Housing, Inc.	100.00%	42	42
19	V	21 Office supplies & telephone		Progressive Housing, Inc.	100.00%	552	552
20	V	22 Employee benefits & payroll taxes		Progressive Housing, Inc.	100.00%	8,620	8,620
21	V	24 Travel & seminar		Progressive Housing, Inc.	100.00%	104	104
22	V	26 Vehicle, fire & liability insurance		Progressive Housing, Inc.	100.00%	3,879	3,879
23	V	32 Interest expense		Progressive Housing, Inc.	100.00%	3,378	3,378
24	V	42 Provider participation fees		Progressive Housing, Inc.	100.00%	15,108	15,108
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 73,789	\$ * 73,789

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Joshua Manor

# 0040345

Report Period Beginning: 07/01/99

Ending: 06/30/00

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 Utilities	\$	Developmental Services of Illinois, Inc.	**	\$ 43	\$ 43
16	V	6 Repairs & maintenance		Developmental Services of Illinois, Inc.	**	543	543
17	V	11 Activity programming		Developmental Services of Illinois, Inc.	**	71	71
18	V	17 Management fees	52,718	Developmental Services of Illinois, Inc.	**		(52,718)
19	V	19 Professional fees		Developmental Services of Illinois, Inc.	**	5,228	5,228
20	V	20 Licenses, dues & subscriptions		Developmental Services of Illinois, Inc.	**	157	157
21	V	21 Office supplies & telephone		Developmental Services of Illinois, Inc.	**	4,600	4,600
22	V	22 Employee benefits & payroll taxes		Developmental Services of Illinois, Inc.	**	2,346	2,346
23	V	23 Inservice travel & education		Developmental Services of Illinois, Inc.	**	799	799
24	V	24 Travel & seminar		Developmental Services of Illinois, Inc.	**	1,087	1,087
25	V	25 Vehicle expense		Developmental Services of Illinois, Inc.	**	24	24
26	V	26 Vehicle, fire & liability insurance		Developmental Services of Illinois, Inc.	**	369	369
27	V	30 Depreciation		Developmental Services of Illinois, Inc.	**	426	426
28	V	32 Interest expense		Developmental Services of Illinois, Inc.	**	2,511	2,511
29	V	34 Rent		Developmental Services of Illinois, Inc.	**	1,386	1,386
30	V	35 Vehicle lease & equipment rental		Developmental Services of Illinois, Inc.	**	1,506	1,506
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 52,718			\$ 21,096	\$ * (31,622)

\*\* Developmental Services of Illinois, Inc. is Progressive

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT Housing, Inc.'s management company.

Facility Name &amp; ID Number Joshua Manor

# 0040345

Report Period Beginning: 07/01/99

Ending: 06/30/00

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V		\$			\$	\$
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 0	\$ *

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Joshua Manor

# 0040345

Report Period Beginning: 07/01/99

Ending: 06/30/00

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 0	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Joshua Manor

# 0040345

Report Period Beginning: 07/01/99

Ending: 06/30/00

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 0	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Joshua Manor

# 0040345

Report Period Beginning: 07/01/99

Ending: 06/30/00

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 0	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Joshua Manor

# 0040345

Report Period Beginning: 07/01/99

Ending: 06/30/00

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V		\$			\$	\$
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 0	\$ *

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Joshua Manor

# 0040345

Report Period Beginning: 07/01/99

Ending: 06/30/00

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V		\$			\$	\$
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 0	\$ *

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT



## STATE OF ILLINOIS

Page 7

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/99 Ending: 06/30/00

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Ron Schroeder	Secretary	Board Member	None	13,308	2 hrs/mtg		Director Fees	\$ 492	L18,C8	1
2	Darrell Boehne	President	Board Member	None	12,021	2hrs/mtg		Director Fees	979	L18,C8	2
3	Edward Childers	Vice President	Board Member	None	12,283	2 hrs/mtg		Director Fees	1,717	L18,C8	3
4	Cora Flota	Director	Board Member	None	4,616	2 hrs/mtg		Director Fees	184	L18,C8	4
5	Orland Bauer	Director	Board Member	None	8,503	2 hrs/mtg		Director Fees	297	L18,C8	5
6	Kay Schuman Johnson	Treasurer	Board Member	None	3,816	2 hrs/mtg		Director Fees	184	L18,C8	6
7	Bob Bauer	Director	Board Member	None	11,886	2 hrs/mtg		Director Fees	114	L18,C8	7
8	Eugene Humphrey	Director	Board Member	None	7,885	2 hrs/mtg		Director Fees	115	L18,C8	8
9	Shawn Jeffers	Director	Board Member	None	3,155	2 hrs/mtg		Director Fees	45	L18,C8	9
10											10
11											11
12	See attached Schedule 7A										12
13								TOTAL	\$ 4,127		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).  
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME.  
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor# 0040345

Report Period Beginning:

07/01/99Ending: 06/30/00

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Center for Residential Management, Inc.  
 Street Address 4239 W. War Memorial Drive, Suite 302  
 City / State / Zip Code Peoria, IL 61614  
 Phone Number (309) 685-0595  
 Fax Number (309) 685-8463

B. Show the allocation of costs below. If necessary, please attach worksheets.

	1 Schedule V Line Reference	2  Item	3  Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4  Total Units	5  Number of Subunits Being Allocated Among	6  Total Indirect Cost Being Allocated	7  Amount of Salary Cost Contained in Column 6	8  Facility Units	9  Allocation (col.8/col.4)x col.6	
1	6	Repairs & maintenance	Bed days available	206,424	20	\$ 6,488	\$	5,856	\$ 184	1
2	10	Medical supplies	Bed days available	206,424	20	10,160		5,856	289	2
3	17	Management fees	Bed days available	206,424	20	279,150		5,856	7,919	3
4	18	Board fees	Bed days available	206,424	20	26,600		5,856	755	4
5	19	Professional fees	Bed days available	206,424	20	47,365		5,856	1,344	5
6	20	Licenses, dues & subscriptions	Bed days available	206,424	20	401		5,856	12	6
7	21	Office supplies & telephone	Bed days available	206,424	20	14,574		5,856	414	7
8	22	Employee benefits & payroll taxes	Bed days available	206,424	20	27,615		5,856	783	8
9	24	Travel & seminar	Bed days available	206,424	20	7,941		5,856	226	9
10	25	Vehicle expense	Bed days available	206,424	20	3,189		5,856	90	10
11	26	Vehicle, fire & liability insurance	Bed days available	206,424	20	2,009		5,856	57	11
12	30	Depreciation	Bed days available	206,424	20	11,103		5,856	315	12
13	32	Interest expense	Bed days available	206,424	20	7,240		5,856	205	13
14										14
15										15
16										16
17	11	Activity programming	Direct method						571	17
18	20	Licenses, dues & subscriptions	Direct method						84	18
19	21	Office supplies & telephone	Direct method						4,463	19
20	22	Employee benefits & payroll taxes	Direct method						6,110	20
21	24	Travel & seminar	Direct method						170	21
22										22
23										23
24										24
25	TOTALS					\$ 443,835	\$		\$ 23,991	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor# 0040345

Report Period Beginning:

07/01/99Ending: 06/30/00

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Progressive Housing, Inc.  
 Street Address 4239 W. War Memorial Drive, Suite 302  
 City / State / Zip Code Peoria, IL 61614  
 Phone Number (309) 685-0595  
 Fax Number (309) 685-8463

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	Management fees	Direct method			\$	\$		\$ 33,676	1
2	18	Board fees	Direct method						3,372	2
3	19	Professional fees	Direct method						5,058	3
4	20	Licenses, dues & subscriptions	Direct method						42	4
5	21	Office supplies & telephone	Direct method						552	5
6	22	Employee benefits & payroll taxes	Direct method						8,620	6
7	24	Travel & seminar	Direct method						104	7
8	26	Vehicle, fire & liability insurance	Direct method						3,879	8
9	32	Interest expense	Direct method						3,378	9
10	42	Provider participation fees	Direct method						15,108	10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$ 73,789	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor# 0040345 Report Period Beginning: 07/01/99Ending: 06/30/00

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Developmental Services of Illinois, Inc.  
 Street Address 4239 W. War Memorial Drive, Suite 302  
 City / State / Zip Code Peoria, IL 61614  
 Phone Number (309) 685-0595  
 Fax Number (309) 685-8463

B. Show the allocation of costs below. If necessary, please attach worksheets.

	1 Schedule V Line Reference	2  Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4  Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Bed days available	206,424	20	\$ 1,518	\$	5,856	\$ 43	1
2	6	Repairs & maintenance	Bed days available	206,424	20	19,133		5,856	543	2
3	11	Activity programming	Bed days available	206,424	20	2,500		5,856	71	3
4	19	Professional fees	Bed days available	206,424	20	184,323		5,856	5,228	4
5	20	Licenses, dues & subscriptions	Bed days available	206,424	20	5,518		5,856	157	5
6	21	Office supplies & telephone	Bed days available	206,424	20	162,176		5,856	4,600	6
7	22	Employee benefits & payroll taxes	Bed days available	206,424	20	82,697		5,856	2,346	7
8	23	Inservice travel & education	Bed days available	206,424	20	28,154		5,856	799	8
9	24	Travel & seminar	Bed days available	206,424	20	38,328		5,856	1,087	9
10	25	Vehicle expense	Bed days available	206,424	20	846		5,856	24	10
11	26	Vehicle, fire & liability insurance	Bed days available	206,424	20	13,012		5,856	369	11
12	30	Depreciation	Bed days available	206,424	20	15,000		5,856	426	12
13	32	Interest expense	Bed days available	206,424	20	88,507		5,856	2,511	13
14	34	Rent	Bed days available	206,424	20	48,842		5,856	1,386	14
15	35	Vehicle lease & equipment rental	Bed days available	206,424	20	53,081		5,856	1,506	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 743,635	\$		\$ 21,096	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor# 0040345

Report Period Beginning:

07/01/99Ending: 06/30/00

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number \_\_\_\_\_

Fax Number \_\_\_\_\_

	1 Schedule V Line Reference	2  Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4  Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8  Facility Units	9 Allocation (col.8/col.4)x col.6	
1						\$	\$		\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor# 0040345

Report Period Beginning:

07/01/99Ending: 06/30/00

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

1 Schedule V Line Reference	2  Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	7		8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	IL Health Fac. Auth. - Bonds		x	Acquisition of facility	Varies	03/01/93	\$ 4,527,000	\$ 534,820	08/15/16	Varies	\$ 44,886	1
2	NCS Heathhcare, Inc.		x	Hardware/Software	\$94.00	10/31/98	3,756	2,364	09/30/03	0.1429	247	2
3												3
4												4
5								Amortization of bond costs			2,487	5
	Working Capital											
6	Community Bank of Galesburg		x	Working Capital	Varies	06/07/00	286,000	27,765	09/07/00	0.1000	3,246	6
7												7
8												8
9	TOTAL Facility Related				\$94.00		\$ 4,816,756	\$ 564,949			\$ 50,866	9
	B. Non-Facility Related*											
10							Disallow non-allowable interest & offset interest income				(797)	10
11							Parent Company allocation				205	11
12							Finance & service charges				707	12
13							Management Company allocation				2,511	13
14	TOTAL Non-Facility Related										\$ 2,626	14
15	TOTALS (line 9+line14)						\$ 4,816,756	\$ 564,949			\$ 53,492	15

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.

(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Joshua Manor**# **0040345** Report Period Beginning: **07/01/99** Ending: **06/30/00****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 1999 report.	\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	2
3. Under or (over) accrual (line 2 minus line 1).	\$	3
4. Real Estate Tax accrual used for 2000 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>	\$ N/A	5
6. Subtract a refund of real estate taxes used previously to calculate a payment rate. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>	\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	1995	8
	1996	9
	1997	10
	1998	11
	1999	12

	<b>FOR OFF USE ONLY</b>		
13	FROM R. E. TAX STATEMENT FOR 1999	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT



A. Square Feet: 4,276
 B. General Construction Type: Exterior Brick/shingle Frame Wood Number of Stories One

C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☐ (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).  
  
None  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO  
 If so, please complete the following:

1. Total Amount Incurred: N/A
 2. Number of Years Over Which it is Being Amortized: N/A

3. Current Period Amortization: N/A
 4. Dates Incurred: N/A

Nature of Costs: \_\_\_\_\_  
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident care</u>	<u>46,100</u>	<u>1993</u>	<u>\$ 20,000</u>	1
2					2
3	<b>TOTALS</b>	<b>46,100</b>		<b>\$ 20,000</b>	3

SEE ACCOUNTANTS' COMPILATION REPORT

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	16		1993	1990	\$ 406,000	\$ 10,150	40	\$ 10,150		\$ 72,742	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Building Improvements			1995	1,709	114	15	114		627	9
10	Carpet installation			1996	1,307	87	15	87		435	10
11	Carpet			1996	1,313	88	15	88		350	11
12	Water Heater			1998	608	40	15	40		60	12
13	Tile			1999	849	28	15	28		28	13
14	Shower			1999	2,789	93	15	93		93	14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				\$ 414,575	\$ 10,600		\$ 10,600	\$	\$ 74,335	36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

SEE ACCOUNTANTS' COMPILATION REPORT

**C. Equipment Depreciation-Excluding Transportation. (See instructions.)**

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
37	Purchased in Prior Years	\$ 53,838	\$ 5,380	\$ 5,380	\$	5-10 years	\$ 30,221	37
38	Current Year Purchases							38
39	Fully Depreciated Assets							39
40	Parent and management company allocation			741	741			40
41	TOTALS	\$ 53,838	\$ 5,380	\$ 6,121	\$ 741		\$ 30,221	41

**D. Vehicle Depreciation (See instructions.)\***

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
42				\$	\$	\$	\$		\$	42
43										43
44										44
45										45
46	TOTALS			\$	\$	\$	\$		\$	46

**E. Summary of Care-Related Assets**

	1 Reference	2 Amount	
47	Total Historical Cost (line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4)	\$ 488,413	47
48	Current Book Depreciation (line 36,col.5 + line 41,col.2 + line 46,col.5)	\$ 15,980	48
49	Straight Line Depreciation (line 36,col.7 + line 41,col.3 + line 46,col.6)	\$ 16,721	49
50	Adjustments (line 36,col.8 + line 41,col.4 + line 46,col.7)	\$ 741	50
51	Accumulated Depreciation (line 36,col.9 + line 41,col.6 + line 46,col.9)	\$ 104,556	51

**F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)**

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
52		\$	\$	\$	52
53					53
54					54
55					55
56					56
57	TOTALS	\$	\$	\$	57

**G. Construction-in-Progress**

	Description	Cost	
58		\$	58
59			59
60			60
61		\$	61

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

## XII. RENTAL COSTS

### A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Parent and management company allocation				1,386			6
7	TOTAL				\$ 1,386			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease \_\_\_\_\_.

9. Option to Buy: ☐ YES ☐ NO Terms: \_\_\_\_\_ \*

### B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 1,853

Description: Oxygen Concentrator - \$350; Management Company Allocation - \$1,503

(Attach a schedule detailing the breakdown of movable equipment)

### C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Resident care	1992 Ford Club Wagon	\$ 600.00	\$ 7,200	17
18					18
19					19
20	Management company allocation			3	20
21	TOTAL		\$ 600.00	\$ 7,203	21

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2001 \$ \_\_\_\_\_

13. /2002 \$ \_\_\_\_\_

14. /2003 \$ \_\_\_\_\_

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

**A. TYPE OF TRAINING PROGRAM** (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

<b>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>It is the policy of this facility to only hire certified nurses aides.</i> If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	<b>2. CLASSROOM PORTION:</b> IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER AIDE _____	<b>3. CLINICAL PORTION:</b> IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER AIDE _____
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training aides from other facilities.

\$ \_\_\_\_\_

**D. NUMBER OF AIDES TRAINED**

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.  
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.  
 (c) For in-house training programs only. Do not include fringe benefits.  
 (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.  
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.  
**SEE ACCOUNTANTS' COMPILATION REPORT**

**XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)**

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Dermatologist Other (specify): <b>Eye care</b>	L39,C3 L39,C3			2 1	118 195		2 1	118 195	13
14	TOTAL			\$	3	\$ 313	\$	3	\$ 313	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 17

Facility Name &amp; ID Number Joshua Manor

# 0040345

Report Period Beginning: 07/01/99

Ending:

06/30/00

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/00

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 0 )	89,457	89,457	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	2,190	2,190	6
7	Other Prepaid Expenses	16,320	16,320	7
8	Accounts Receivable (owners or related parties)	278,082	278,082	8
9	Other(specify): Prepaid Deposit	625	625	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 386,674	\$ 386,674	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,000	20,000	13
14	Buildings, at Historical Cost	406,000	406,000	14
15	Leasehold Improvements, at Historical Cost	8,575	8,575	15
16	Equipment, at Historical Cost	53,838	53,838	16
17	Accumulated Depreciation (book methods)	(104,556)	(104,556)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Loan Costs	39,373	39,373	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 423,230	\$ 423,230	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 809,904	\$ 809,904	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 54,471	\$ 54,471	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	27,765	27,765	29
30	Accrued Salaries Payable	14,584	14,584	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	20,690	20,690	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Schedule 17a	89,652	89,652	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 207,162	\$ 207,162	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	2,364	2,364	39
40	Mortgage Payable			40
41	Bonds Payable	534,820	534,820	41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 537,184	\$ 537,184	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 744,346	\$ 744,346	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 65,558	\$ 65,558	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 809,904	\$ 809,904	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

Joshua Manor  
Provider # 0040345  
June 30, 2000

**Schedule 17A**

**XV. Balance Sheet**

**Line 36-Other**

	<b><u>Operating</u></b>	<b><u>After Consolidating</u></b>
Accrued expenses	59,199	59,199
Accrued bond payments	17,738	17,738
Accrued participation fees	7,554	7,554
Accrued legal & accounting	5,161	5,161
	<b><u>89,652</u></b>	<b><u>89,652</u></b>

**See Accountants' Compilation Report**



**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ 37,380</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ 37,380</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>113,364</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe) <b>Parent &amp; management company allocation</b>	<b>(85,186)</b>	<b>15</b>
<b>16</b>	Other (describe) <b>added back in column 7</b>		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ 28,178</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 65,558</b>	<b>24 *</b>

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 19

Facility Name &amp; ID Number Joshua Manor

# 0040345

Report Period Beginning: 07/01/99

Ending: 06/30/00

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

1			
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 543,164	1
2	Discounts and Allowances for all Levels		2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 543,164	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education	144,745	9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	10,016	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 154,761	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	90	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 90	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Miscellaneous Income</b>	1	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 698,016	30

2			
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	82,591	31
32	Health Care	159,900	32
33	General Administration	109,877	33
<b>B. Capital Expense</b>			
34	Ownership	71,725	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	145,451	35
36	Provider Participation Fee	15,108	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 584,652	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	113,364	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 113,364	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.  
A Federal Tax return is filed for the combined divisions of Progressive Housing, Inc.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name &amp; ID Number Joshua Manor

# 0040345

Report Period Beginning: 07/01/99

Ending:

06/30/00

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing			\$	\$	1
2	Assistant Director of Nursing					2
3	Registered Nurses					3
4	Licensed Practical Nurses	2,563	2,592	30,470	11.76	4
5	Nurse Aides & Orderlies					5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	2,764	2,998	20,470	6.83	15
16	Dishwashers					16
17	Maintenance Workers	976	994	12,033	12.11	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,859	2,025	29,329	14.48	20
21	Assistant Administrator					21
22	Other Administrative	260	269	6,229	23.16	22
23	Office Manager					23
24	Clerical	721	740	19,524	26.38	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	15,400	16,333	112,091	6.86	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	24,543	25,951	\$ 230,146 *	\$ 8.87	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

## B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	24	\$ 1,469	L1,C3	35
36	Medical Director	Monthly	1,100	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	164	L10,C3	39
40	Physical Therapy Consultant	5	280	L10A,C3	40
41	Occupational Therapy Consultant	6	308	L10A,C3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	7	376	L10A,C3	43
44	Activity Consultant	4	571	L11,C8	44
45	Social Service Consultant	34	2,052	L12,C3	45
46	Other(specify)				46
47	Psychological Consultant	Monthly	2,299	L10,C3	47
48					48
49	TOTAL (lines 35 - 48)	80	\$ 8,619		49

## C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses		N/A		51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount		Description	Amount
Ann Breuer	Administrator	0.00%	\$ 29,329	Workers' Compensation Insurance	\$ 8,896		IDPH License Fee	\$
Parent Company Allocation	See Attached Schedule 21A		6,229	Unemployment Compensation Insurance	2,615		Advertising: Employee Recruitment	294
				FICA Taxes	16,049		Health Care Worker Background Check	
				Employee Health Insurance	5,923		(Indicate # of checks performed 12 )	85
				Employee Meals	3,243		Illinois Health Care Association	826
				Illinois Municipal Retirement Fund (IMRF)*			Other license & fees	165
				Employee Physicals	110		Other dues & subscriptions	186
				Other Employee Benefits	558		Management company allocation	134
							Parent company allocation	11
							Less: Public Relations Expense	( )
							Non-allowable advertising	( )
							Yellow page advertising	( )
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 35,558				TOTAL (agree to Sch. V, line 20, col. 8)	\$ 1,701
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)				
Description			Amount		\$ 37,394			
Developmental Services of Illinois, Inc. - Management fees			\$ 10,979	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Center for Residential Management, Inc. - Management fees			8,050	Description	Line #	Amount	Description	Amount
						\$	Out-of-State Travel	\$
(Management fees eliminated in Schedule V, col. 7)								
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 19,029				In-State Travel	765
C. Professional Services								
Vendor/Payee	Type		Amount				Seminar Expense	
Personnel Planners	U/C Consultation		\$ 637				Parent company allocation	225
Altschuler, Melvoin & Glasser LLP	Accounting		7,082				Management company allocation	1,087
American Express Tax &	Accounting		246					
Business Services							Entertainment Expense	( )
Mangum, Smietanka & Johnson	Legal		150				(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$ 2,077
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)			\$ 8,115	TOTAL		\$		

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

Joshua Manor  
Provider # 0040345  
June 30, 2000

Schedule 21C

XIX. Support Schedules  
Section C. Professional Services

TOTAL (agree to Schedule V, line 19, column 3)	8,115
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Management Company Allocation:

American Express Tax & Business Services	Accounting	797
Altschuler, Melvoin & Glasser LLP	Accounting	1,512
ADP	Payroll Processing	2,589
Health Outcomes	Consulting	330

Parent Company Allocation

American Express Tax & Business Services	Accounting	77
Altschuler, Melvoin & Glasser LLP	Accounting	466
Mangum, Smietanka & Johnson	Legal	801

Corporate Allocation

American Express Tax & Business Services	Accounting	100
Altschuler, Melvoin & Glasser LLP	Accounting	3,756
Mangum, Smietanka & Johnson	Legal	1,202

TOTAL (agree to Schedule V, line 19, column 8)	<u>19,745</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS** (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9						N/A							
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Joshua Manor**

STATE OF ILLINOIS

# **0040345**

Report Period Beginning:

**07/01/99**

Ending:

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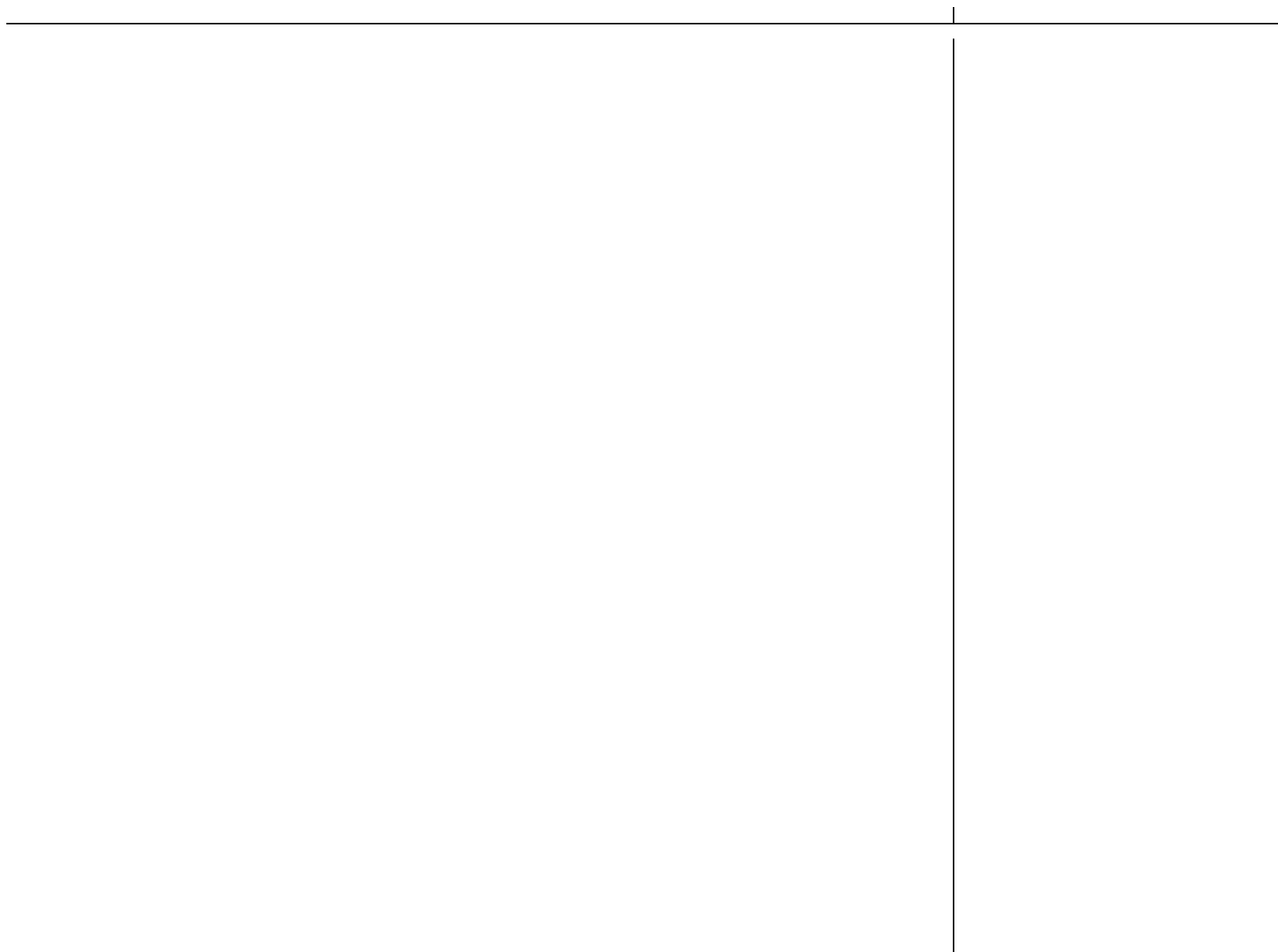
**06/30/00**

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Illinois Health Care Association-\$826
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? N/A
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 1,465 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 30,216  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 3,243 Has any meal income been offset against related costs? N/A Indicate the amount. \$ 0
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 63%  
d. Have vehicle usage logs been maintained? Adequate records have been maintained  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Altschuler, Melvoin & Glasser LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit currently in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A  
Attach invoices and a summary of services for all architect and appraisal fees.





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